

BULLETIN OF ZOOLOGICAL NOMENCLATURE

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WORK OF THE SECRETARIAT OF THE INTERNATIONAL COMMISSION ON ZOOLOGICAL NOMENCLATURE DURING THE PERIOD 1936-1948

Report by the Secretary prepared for consideration at the
meeting held in Paris in July 1948

PUBLISHED

21 AUG 1959

(A B S T R A C T)

The Report covers the period of about twelve years from the election in October 1936 of Mr. Francis Hemming to be Secretary to the Commission up to the preparation in the spring and summer of this year (1948) of documentation for consideration by the Commission at its Session to be held in July.

2. Transitional arrangements made by the Commission at Lisbon in 1935 in respect of the period following the resignation by Dr. C. W. Stiles of the Secretaryship and the election of his successor : The problems relating to the organisation of the Office of the Commission discussed in the present Report took their origin from the decision by Dr. C. W. Stiles to resign the Secretaryship after a total term of thirty-nine years' service announced at the meeting of the Commission held at Lisbon in September 1935 (1945, *Bull. zool. Nomencl.* 1 : 45-46). In order to facilitate the process of the transfer of functions Dr. Stiles consented to officiate as Acting Secretary pending the election of his successor. That election took place on 6th October 1936 when Mr. Francis Hemming, one of the United Kingdom Members of the Commission, was unanimously elected to be Secretary on a spare-time honorary basis. At the time of the announcement at Lisbon of Dr. Stiles's resignation the Commission adopted a resolution delegating to the President and the new Secretary when elected plenary powers for organising the office of the Commission at its new headquarters when established and for taking such action as might be necessary "to obtain the finance required for the due functioning of the Commission, and generally to secure the effective continuance of the work of the Commission" (1943, *loc. cit.* 1 : 48).

3. Establishment of the Secretariat in London : Upon being notified (by President Jordan) of his election as Secretary, Mr. Hemming set up the Secretariat of the Commission in his private residence where it was given accommodation rent-free. As and when the records of the Commission gradually reached London, they were sorted by subjects and given Registered Numbers in a Series (Z.N.(S.)) then established. The Commission possessed no funds or assets of any kind at the time of transfer and one of the first tasks undertaken was to raise at least enough money to enable a modest start to be made with the work of the Commission. The efforts then made raised a sum of about

£300 (1943, *Bull. zool. Nomencl.* 1 : xxvii). Another question of great importance which presented considerable difficulty was the question of the arrangements to be made for the publication of the Commission's *Opinions*, for the continuance of the previous arrangement under which these documents were published by the Smithsonian Institution in its *Miscellaneous Collections* was no longer practical even if it had been appropriate. It was finally decided that in future *Opinions* should be published by the Commission itself, the proceeds so obtained being applied towards meeting expenditure on printing. The first three *Opinions* (*Opinions* 134-136) published under the foregoing arrangement were issued in August 1939. The decisions on these and other matters taken under the procedure laid down at Lisbon (paragraph 2 above) at a Plenary Conference held in London in June 1939 between the President and the Secretary (1943, *loc. cit.* 1 : 70-86) are set out in detail later in the present Report.¹

4. Difficulties created by the outbreak of war in Europe in September 1939 and the temporary closing of the Secretariat : The arrangements described above had hardly been brought into effect before the outbreak of war in Europe in September 1939 gave rise to fresh problems of a most serious kind. These were : first, the steps to be taken to protect the scientific and other records of the Commission against the risk of destruction by air attack ; second, the measures to be adopted to prevent the disruption of international postal communications from endangering the existence of the Commission as a body. The first of these risks was met by the evacuation of the documents of the Commission from London to the country and the temporary closure of the Secretariat. The second risk was countered by the adoption of extraordinary powers by President Karl Jordan who for this purpose executed an instrument styled the " Emergency Powers Declaration, 1939 ", under which he was empowered to issue from time to time " Directions " on matters as regards which action was necessary in order to maintain the existence of the Commission and which by reason of the state of war could not otherwise be authorised. The principal purposes for the attainment of which " Directions " were issued by President Jordan are referred to briefly in paragraph 8 below. The " Emergency Powers Declaration, 1939 " and the " Directions " issued by President Jordan are reproduced in full in Appendix 1 of the present Report.²

5. Reopening of the Secretariat of the Commission in 1942 and formulation of a revised programme of work : By the summer of 1942 it appeared unlikely that London would be subject to severe air attack and it was accordingly decided to reopen the Secretariat of the Commission in the free accommodation (at 87, Fellows Road, London, N.W.3) then offered by the Secretary. At the same time a revised programme of work was drawn up which included such matters as the reform of the Commission's procedure, the advancement of the *Official List of Generic Names in Zoology* and its publication in book-form

¹ The passages here referred have been omitted from the present Abstract of Mr. Hemming's Report.

² The Appendix here referred to has been omitted from the present Abstract.

and the drawing-up of proposals for the amendment of the *Règles Internationales de la Nomenclature Zoologique* in directions where experience had shown this to be desirable (1943, *loc. cit.* 1 : xxi-xxvi).

6. Establishment in 1943 of the "Bulletin of Zoological Nomenclature" : The one major problem not settled by the Plenary Conference in 1939 (paragraph 2 above) was the method to be adopted for bringing applications on questions of nomenclature submitted for decision (i) before the members of the Commission for decision and (ii) before zoologists generally for individual comment. A solution of this difficulty was found by the decision in 1942 to establish a serial publication styled the "Bulletin of Zoological Nomenclature", in which would be published applications on individual cases submitted by specialists, comments furnished by specialists on applications so published and other matters of general interest in the field of zoological nomenclature. The first Part of Volume 1 was published on 21st May 1943. Altogether eleven Parts (pp. 328) have been published in the period covered by the Report.

7. Publication of "Opinions" and "Declarations" during the period under review : During the period from August 1939 to the eve of the Paris Congress 90 Parts of the "Opinions and Declarations" Series were published. These comprised 61 *Opinions* and 12 *Declarations*, 16 *Opinions* re-issued with annotations, and one Index Part (pp. 1166). Particulars are given in Appendix 2 where the titles of each unit published are set out in full.³

8. Personnel Problems : The Report describes the action taken between 1936 and 1948 to maintain the personnel of the Commission at its full level. This action was of two kinds. First, it was necessary to maintain in existence each of the six-members Classes into which the Membership of the Commission is divided by renewing those Classes as and when their nine-year term of service expired. In so far as Classes expired during the war, the required new Classes were set up by the issue by the President of "Directions" under the Emergency Powers procedure (paragraph 4 above) ; at the same time the retiring Members of the outgoing Classes were reappointed to the Commission as Members of the new Classes then established. By similar "Directions" the Officers of the Commission were confirmed in their posts when the Classes of which they were members became time-expired. The second way in which action was taken to maintain the membership of the Commission took the form of filling vacancies as and when these occurred or became known. Five vacancies (including two known at the close of the Lisbon Congress) were filled in the period up to September 1939, at which date the membership was once more at its full level of eighteen. Seven further vacancies occurred during, and since the close of, the war. In each case elections have since been held, and in consequence the Commission will be at full strength when its forthcoming Meeting opens in Paris. Full particulars are given in the Report both of the losses sustained and of the elections made to fill the vacancies so caused.

³ The Appendix here referred to has been omitted from the present Abstract.

Where vacancies have been caused by death, the Commission will deplore the loss so sustained. In particular, long and valuable associations were broken by the death in 1942 of Dr. C. W. Stiles who had been a member of the Commission for forty-seven years, for thirty-nine of which he held the post of Secretary and by the death in 1943 of Dr. Leonhard Stejneger who had been a member of the Commission for forty-five years, having been one of the ten zoologists elected to the Commission when in 1898 its membership was increased by the Cambridge Congress from five to fifteen.

9. Creation of Additional Offices : Two further Offices were created in 1939, namely those of Vice-President and Assistant Secretary respectively. The first to be elected to the Vice-Presidency so created was Dr. Stiles, this post being offered to him as a compliment in view of the outstanding services rendered by him to the Commission during his term of Office as Secretary. Full particulars are given in the Report of the subsequent elections to these Offices as and when they became vacant.

10. Income and Expenditure during the Period under Review : As has already been explained, the Commission possessed no income or funds of any kind at the time of the transfer of the Secretariat from Washington to London, the work in London being started with the help of grants then obtained from a small number of learned societies. The first Accounts to be prepared ran from 6th October 1936 (the date of the election of Mr. Hemming as Secretary) to 31st December 1942. Messrs. W. B. Keen & Co., Chartered Accountants (then of 224, Regent Street, London, W.1) were appointed as Auditors. As will be seen from the accounts for the above period, activity was at a low level owing mainly to the difficulties created by the war (1943, *Bull. zool. Nomencl.* 1 : xxvii-xxxiii). In June 1943 an Appeal for a Fund of £1,800 was issued for the purpose of enabling the work of the Commission to be brought up to date (1943, *ibid.* 1 : xxxiv-xl). In 1944, the first year following the issue of this Appeal brought in gifts amounting to a total of £774. In spite of wartime difficulties (paper rationing, shortage of labour at the printing works) 1943 was a year of considerable activity, twelve *Opinions* being published and in addition a large number of others prepared. There was also in that year a considerable increase in income from sales of publications. The Accounts and accompanying Reports were published in 1944 (*ibid.* 1 : xli-lviii). In 1946 the Office of the Commission was notified by the firm of printers which it had hitherto employed that it had decided to give up printing material for scientific societies and similar bodies after work currently in hand had been completed. This was a severe setback for the Commission, it not having been possible as yet to find another printer free to undertake the specialised work required to meet the needs of the Commission. One of the consequences has been that it has not been possible so far to publish the Accounts for the year 1945 and subsequent years. Those Accounts are, however, annexed to the present Report. There is, it will be noted, a difference in form between the Accounts for the Years 1945 and 1946 and those for the Year 1947. This is because the Accounts for the first two of these years were prepared in the

simple form suitable for an unincorporated body such as the Commission, while those for the Year 1947 have been prepared in the slightly more complex form required by the provisions of the Companies Acts, this change being necessary because it was in that year that responsibility for the conduct of financial affairs passed from the unincorporated Commission to the then-newly-incorporated Trust. The Accounts for the Commission for the years 1945 and 1946 are given in Appendix 3, while those for the Trust for the Year 1947 are given in Appendix 4. The Accounts for the first two of the years involved resemble substantially those for previous years. The Accounts for 1947 are, however, noteworthy for the munificent scale on which assistance has been forthcoming from U.N.E.S.C.O. The grant so allotted covers the two-year period 1947–1948 as a whole, and it has not proved possible to determine with U.N.E.S.C.O. the exact amount of that body's grant attributable to the Year 1947. As shown in the Accounts, the amount of grant expected to become finally chargeable in respect of that year is £1,020⁴. In view of the exceptionally close connection between the Financial Years 1947 and 1948, it is considered that it would be helpful if the Accounts for those years were to be published simultaneously. It is proposed therefore to insert in Appendix 4 the Accounts for the Year 1948 before the present Report is published⁵.

11. Incorporation in 1947 of the "International Trust for Zoological Nomenclature": By the year 1946 the unincorporated Commission was in possession of funds of an appreciable amount—its net assets at the beginning of that year amounting to about £2,000—together with considerable stocks of publications not specifically valued. The Secretary then took the view that this situation was anomalous and should be brought to an end as soon as possible. Accordingly it was then agreed that there should be set up in the United Kingdom an incorporated body which would undertake responsibility for the conduct of the business affairs of the Commission; as from the date of the establishment of this body the Commission would transfer to the new body such assets as it might then possess, while the new body would assume responsibility for all liabilities previously incurred on behalf of the Commission, but not at that time discharged. Expert legal advice was taken as to the form

⁴ The sum of £1,020 provisionally inserted in the Accounts for 1947 was later approved by U.N.E.S.C.O. as a final charge against its grant for that year. The sum similarly accepted for grant in the 1948 Accounts was £1,496. In addition there was so accepted in the 1949 Accounts a final sum of £2,673. The total amount ultimately received in respect of the grant provisionally notified by U.N.E.S.C.O. in 1947 was therefore £5,189.

⁵ The publication of the Accounts for the period 1945–1948 fills the gap which has hitherto existed between the published Accounts for the period up to the end of 1944 and those for the period beginning with the calendar year 1949. References to the places where the Accounts for the first of the above periods have been published have been given in the present Report. Those for the years 1949 onwards are as follows:—Year 1949, *Bull. zool. Nomencl.* 2 : 353–361; Year 1950, *ibid.* 2 : 362–371; Year 1951, *ibid.* 6 : 373–381; Year 1952, *ibid.* 9 : iii–xiii; Year 1953, *ibid.* 9 : xv–xxix; Year 1954, *ibid.* 11 : iii–xvii; Year 1955, *ibid.* 12 : iii–xxv; Year 1956, *ibid.* 13 : iii–xxvii. The Accounts for the Year 1957 have not yet been published but particulars of the salient features of those Accounts were included in a general Report on the work carried out in the five-year period 1953–1957 prepared for submission to the International Union for Biological Sciences at its General Assembly held in London in July 1958 (*Bull. zool. Nomencl.* 15(39) : i–viii).

of body to be established and as to the terms of the document under which it was to be incorporated. This was a matter which would become of great practical importance to the Commission as soon as it began to make a net profit on its sales, for under United Kingdom law bodies engaged in strictly scientific activities are eligible as charities for exemption from taxation, provided that they satisfy certain specified requirements. The advice received in the present case was that the best course would be to form under the United Kingdom Companies Acts what is known as a non-profit-making company having no share capital and being limited by guarantee. The title selected for this body was the "International Trust for Zoological Nomenclature". One of the essential features of the constitution of a body seeking to establish exemption from taxation on the grounds described above is that its constitution should be such as to make it impossible for it to make any payment by way of dividend, bonus or the like to any of its members. A second essential provision is that, if the body were to be wound-up or dissolved, the net assets remaining after all debts had been discharged shall not be given to, or distributed among, the members but shall be given or transferred to some other Institution or Institutions, provided, *inter alia*, that the Regulations of the Institution or Institutions concerned prohibit the distribution of its or their income or property amongst its or their Members to an extent at least as great as is imposed by the Regulations governing the United Kingdom company concerned. These and other necessary provisions having a like object were inserted in the draft of Memorandum and Articles of Association of the company. These documents, before being approved and signed, were submitted to the United Kingdom Revenue Authorities in case there were any observations which those bodies wished to make. Those Authorities replied that, if a company were to be incorporated with the Memorandum and Articles of Association submitted, they would be disposed to regard it for taxation purposes as a body established for charitable ends. The company was thereupon incorporated under the Companies Acts (as No. 429091) on 5th February 1947.

12. Mr. Hemming's visit to the United States and Canada in the period December 1947 to January 1948 : Towards the close of 1947 a communication was received by Mr. Hemming as Secretary to the Commission from Dr. Alexander Wetmore, Secretary to the Smithsonian Institution, Washington, D.C., inviting him to visit Washington and other centres in North America for the purpose of holding discussions on zoological nomenclature. This invitation was warmly welcomed by Mr. Hemming, who accordingly paid a brief but crowded visit to America in the period December 1947 to January 1948. In addition to the discussions at Washington, Mr. Hemming visited also New York where meetings were held at the American Museum of Natural History; Chicago, where the American Association for the Advancement of Science was holding its annual meeting and where numerous specialist societies were also meeting; Ottawa where the annual meeting of the Geological Society of America was being held. Further, the opportunity provided by Mr. Hemming's visit to the United States was taken to secure an exchange

of views between him and the four American Members of the Commission, a three-day meeting for this purpose being held at Princeton, N.J.

13. Proposals for the reform of the regulations governing the composition and procedure of the Commission : On the suggestion of the Secretary, the Members of the Commission who attended the informal meeting held at Princeton in December 1947 (paragraph 12) gave a special consideration to two matters of great importance to the practical work of the Commission, each of which will, it is known, be raised at the forthcoming Congress in Paris. The subjects in question are :—(i) the composition of the Commission and the method of electing its members ; (ii) the voting procedure of the Commission and in particular the regulations governing the use by the Commission of the Plenary Powers to suspend the normal operation of the *Règles* in certain cases granted to it by the Ninth International Congress of Zoology at Monaco in 1913. There are demands of long-standing for reform under both of the foregoing heads and it is believed that these are substantially met by the proposals formulated at Princeton and now on the point of being submitted to the Congress.

14. Preparations for the forthcoming meeting of the Commission to be held in Paris in July 1948 : Since the return of Mr. Hemming to Europe a series of papers has been prepared for the consideration of the Commission and the Congress when those bodies meet in Paris later this year (1948). Of these papers—to which the Serial Lettering I.C.(48) has been allotted—two (Papers I.C.(48)3 and 4) set out the recommendations relating respectively to the composition of the Commission and the reform of its procedure drafted at Princeton to which reference has already been made. Paper I.C.(48)5 contains a Report on the meaning to be attached to the expression “nomenclature binaire” as used in the *Règles* which has been prepared in response to an invitation extended to the Commission by the Lisbon Congress in 1935 (1943, *Bull. zool. Nomencl.* 1 : 45). This is a matter which perhaps more than any other has given rise to dissension among zoologists and to confusion in the literature ; its settlement by the forthcoming Congress would by itself be a signal contribution to the cause of stability in nomenclature. The Number I.C.(48)2 has been allotted to the present Report. The other papers are concerned with various matters touching on the possible clarification, amendment or extension of the *Règles* in directions where experience has shown or at least suggested that such action is desirable⁶.

⁶ Ultimately twenty-one papers were circulated in the I.C.(48) Series. With the exception of Paper I.C.(48)2 (the Paper Number allotted to the present Report) the documents circulated in Paris in the above Series were published in 1950 in Volume 3 of the *Bulletin of Zoological Nomenclature* (: 1-154). As then explained (*ibid.* 3 : 5, Editorial Footnote), it was decided that, as the present Report had been submitted separately to the International Congress of Zoology in Paris and that Congress had itself given directions for that document to be published, it would be more appropriate to include it in Volume 5 of the *Bulletin* (the volume reserved for the publication of documents, as to the disposal of which decisions had been taken individually by the Congress) than in Volume 3 (the volume reserved for the publication of Papers circulated to the Commission for consideration).

15. The preparation of such papers and their circulation as a basis for discussion at the meetings of the Commission and of the Section on Nomenclature represent a new development in procedure and one which it is believed will facilitate the discharge of business to the general satisfaction of zoologists interested in matters of zoological nomenclature.

*Secretary to the International Commission
on Zoological Nomenclature*

FRANCIS HEMMING

Secretariat of the Commission,
London, England.

15th July 1948.

A P P E N D I X 1

The " Emergency Powers Declaration, 1939 " and the
" Directions " issued thereunder

[Not Reproduced]

A P P E N D I X 2

" Opinions " and " Declarations " rendered by the International
Commission on Zoological Nomenclature in the period 1936-1948,
including " Opinions " re-issued in annotated form

Titles and Bibliographical
References

[Not Reproduced]

APPENDIX 3

Accounts of the International Commission on Zoological Nomenclature
for the years 1945 and 1946*Page***Part A :** Accounts for the Year 1945

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Part B : Accounts for the Year 1946

Balance Sheet as at 31st December 1946	182-183
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APPENDIX 4

Accounts of the International Trust for Zoological Nomenclature for
the Years 1947 and 1948*Page***Part A :** Accounts for the Year 1947

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Part B : Accounts for the Year 1948

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APPENDIX 3

ACCOUNTS OF THE INTERNATIONAL COMMISSION ON ZOOLOGICAL

Part A. Accounts

Balance Sheet at

LIABILITIES						£	s.	d.	£	s.	d.	£	s.	d.
SUNDRY CREDITORS	...	...	...	...	...							459	11	3
EXCESS OF ASSETS OVER LIABILITIES—														
INTERNATIONAL FUND No. 1														
As at 31st December 1944	...	...	...	...	...	275	4	5						
Add Excess of Income over Expenditure for year to date	...	...	...	...	...	6	3	10						
									281	8	3			
INTERNATIONAL FUND No. 2														
As at 31st December 1944	...	...	...	...	...	219	8	7						
Add Excess of Income over Expenditure for year to date	...	...	...	...	...	133	7	7						
									352	16	2			
"OFFICIAL LIST" SUSPENSE ACCOUNT														
As at 31st December 1944	...	...	...	...	...	120	0	0						
Add Excess of Income over Expenditure for year to date	...	...	...	...	...	80	0	0						
									200	0	0			
"INTERNATIONAL CODE (PUBLICATIONS)" SUSPENSE ACCOUNT														
As at 31st December 1944	...	...	...	...	...	100	0	0						
Add Excess of Income over Expenditure for year to date	...	...	...	...	...	200	0	0						
									300	0	0			
												1,134	4	
												£1,593	15	

We have examined the above Balance Sheet and accompanying Income and Expenditure Account verified the balance at the bank.

224, REGENT STREET,
LONDON, W 1.

16th February 1946.

OMENCLATURE FOR THE YEARS 1945 AND 1946

r the Year 1945

st December 1945

ASSETS

£ s. d.

INDRY DEBTORS FOR PUBLICATIONS

Valued at	218	10	1
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CASH AT BANK AND IN HAND	1,375	5	7
(Stock of Publications not valued)													

FRANCIS HEMMING

*Secretary to the International Commission on Zoological Nomenclature
and Accounting Officer to the International Funds*

£1,593 15 8

the books and vouchers of the Commission and certify same to be in accordance therewith. We have

(Signed) W. B. KEEN & CO.,

Chartered Accountants.

APPENDIX 3, Part A (contd.) [International Commission on Zoological Nomenclature]

Income and Expenditure Accounts for

INCOME

[illegible]

Year ended 31st December 1945

EXPENDITURE

	£	s.	d.	£	s.	d.
Ind No. 1						
Administration Expenditure—						
Remuneration of Publications Clerk	75	5	0			
Postage	25	7	10			
Miscellaneous Printing and Stationery and Sundry Expenses ...	20	0	8			
Audit Fee	2	2	0			
				122	15	6
Cost of Printing Publications—						
Opinions and Declarations	665	3	5			
Bulletin of Zoological Nomenclature	135	13	9			
				800	17	2
Transfer to "Official List" (Suspense Account)				80	0	0
Transfer to "International Code (Publications)" Suspense Account				48	19	0
Excess of Income over Expenditure carried to Balance Sheet ...				6	3	10
				<u>£1,058</u>	<u>15</u>	<u>6</u>
Ind No. 2						
Transfer to "International Code (Publications)" Suspense Account				151	1	0
Transfer to International Fund No. 1				228	19	0
Excess of Income over Expenditure carried to Balance Sheet ...				133	7	7
				<u>£513</u>	<u>7</u>	<u>7</u>
(Suspense Account)						
Excess of Income over Expenditure carried to Balance Sheet ...				£80	0	0
(Publications)" Suspense Account						
Excess of Income over Expenditure carried to Balance Sheet ...				200	0	0
				<u>£200</u>	<u>0</u>	<u>0</u>

APPENDIX 3 (contd.) [International Commission on Zoological Nomenclature]

							Part B. Accounts					
							Balance		Sheet		at	
LIABILITIES												
CREDITORS							£	s.	d.	£	s.	d.
Estimated cost of Publications in course of preparation										223	12	3
Sundry Amounts										68	12	4
											292	4
EXCESS OF ASSETS OVER LIABILITIES—												
International Fund No. 1:												
As at 31st December 1945							281	8	3			
Add Excess of Income over Expenditure for year to date							242	15	6			
										524	3	9
International Fund No. 2:												
As at 31st December 1945							352	16	2			
Add Excess of Income over Expenditure for year to date							242	16	6			
										595	12	8
“ Official List ” Suspense Account :												
As at 31st December 1945							200	0	0			
Add Excess of Income over Expenditure for year to date							100	0	0			
										300	0	0
“ International Code (Publications) ” Suspense Account :												
As at 31st December 1945										300	0	0
Office Equipment Account :												
Transfer from Income and Expenditure Account for year										8	16	8
											1,728	13
											£2,020	17

We have examined the above Balance Sheet and accompanying Income and Expenditure Account verified the balance at the bank.

FINSBURY CIRCUS HOUSE,
BLOMFIELD STREET,
LONDON, E.C.2.

25th November 1947.

for the Year 1946

31st December 1946

ASSETS

						£	s.	d.	£	s.	d.
OFFICE EQUIPMENT:											
Expenditure during Year	...	...	...	...	...	38	6	9			
Less Amount written off for Year	...	...	...	...	...	3	16	8			
									34	10	1
DEBTORS FOR PUBLICATIONS—Valued at	...	...	...	...	...				188	11	1
BALANCE AT BANK AND CASH IN HAND	...	...	...	...	...				1,797	16	6
(Stock of Publications not valued)											

FRANCIS HEMMING

*Secretary to the International Commission on Zoological Nomenclature
and Accounting Officer to the International Funds*

£2,020 17 8

with the books and vouchers of the Commission and certify same to be in accordance therewith. We have

(Signed) W. B. KEEN & CO.,

Chartered Accountants.

APPENDIX 3, Part B (contd.) [International Commission on Zoological Nomenclature] Income and Expenditure Accounts for

INCOME

[illegible]

the Year ended 31st December 1946

EXPENDITURE

	£	s.	d.	£	s.	d.
Fund No. 1						
By Administration Expenditure—						
Remuneration of Publications Clerk	90	0	0			
Postage	18	11	9			
Miscellaneous Printing and Stationery and Sundry Expenses ...	57	10	8			
Transfer to Office Equipment Account	12	13	4			
Audit Fee 1945 and 1946	16	16	0			
				195	11	9
„ Cost of Printing Publications—						
Opinions and Declarations	100	8	8			
Bulletin of Zoological Nomenclature	—	—	—			
				100	8	8
„ Excess of Income over Expenditure carried to Balance Sheet ...				242	15	6
				<u>£538</u>	<u>15</u>	<u>11</u>
Fund No. 2						
By Transfer to “Official List” (Suspense Account)	100	0	0			
„ Excess of Income over Expenditure carried to Balance Sheet ...				242	16	6
				<u>£342</u>	<u>16</u>	<u>6</u>
Suspense Account						
By Excess of Income over Expenditure carried to Balance Sheet ...	£100	0	0			
Equipment Account						
By Amount written off Office Equipment for Year	3	16	8			
„ Balance carried to Balance Sheet	8	16	8			
				<u>£12</u>	<u>13</u>	<u>4</u>

APPENDIX 4

ACCOUNTS OF THE INTERNATIONAL TRUST FOR ZOOLOGICAL

(A body incorporated 5th February 1947 under the

Part A. Accounts

Balance Sheet at

	£	s.	d.	£	s.	d.
REVENUE RESERVES (per Separate Accounts)—						
“ Official List ” Suspense Account	550	0	0			
“ International Code (Publications) ” Suspense Account	300	0	0			
Office Equipment Reserve	97	16	8			
				947	16	8
INCOME AND EXPENDITURE ACCOUNT BALANCE				1,142	6	7
				2,090	3	3
CREDITORS				613	11	1

£2,703 14 4

We have obtained all the information and explanations which to the best of our knowledge and belief were from our examination of those books. We have examined the above Balance Sheet and accompanying Income our information and according to the explanations given us, the said accounts give the information required by the Trust's affairs at 31st December, 1947, and the Income and Expenditure Account gives a true and fair view of the

FINSBURY CIRCUS HOUSE,
 BLOMFIELD STREET,
 LONDON, E.C.2.
 27th July 1949.

NOMENCLATURE FOR THE YEARS 1947 AND 1948

Companies Act, 1929 (Limited by Guarantee))

for the Year 1947

31st December 1947

	£	s.	d.	£	s.	d.
FIXED ASSETS—						
Office Equipment :						
Book value as at 31st December 1946 as shown by the books of the Commission	34	10	1			
Add Additions during year	89	15	11			
	124	6	0			
Less Depreciation for year	12	8	6			
				111	17	6

CURRENT ASSETS—

Amounts due for Publications—valued at	100	0	0			
Estimated amount receivable from U.N.E.S.C.O.	1,020	0	0			
Balance at Bank and Cash in Hand	1,471	16	10			
				2,591	16	10

NOTE.—Stock of Publications not valued.

FRANCIS HEMMING	}	<i>Members of the Committee of Management</i>
A. S. PANKHURST		

£2,703 14 4

necessary for the purpose of our audit. In our opinion proper books of account have been kept, so far as appears on the Balance Sheet and Expenditure Account, which are in agreement with the books of account. In our opinion and to the best of our knowledge and belief the Balance Sheet gives a true and fair view of the state of the affairs of the Commission at the end of the year ended at that date.

(Signed) W. B. KEEN & CO.,

Chartered Accountants.

APPENDIX 4, Part A (contd.) [International Trust for Zoological Nomenclature]

Income and Expenditure Account for

INCOME

[illegible]

he Year ended 31st December 1947

EXPENDITURE

	£	s.	d.	£	s.	d.	£	s.	d.
by Administration Expenses—									
Salaries :									
Assistant Director	253	15	3						
Publications Officer	170	10	2						
							424	5	5
Travelling Expenses							550	17	3
Office Expenses							204	19	10
Audit Fee							21	0	0
							1,201	2	6
„ Depreciation of Office Equipment							12	8	6
„ Publications—Bulletin of Zoological Nomenclature							198	1	10
„ Balance carried down							597	4	8
							£2,008	17	6
y Formation Expenses							324	14	6
„ Transfer to “ Official List ” Suspense Account							250	0	0
„ Balance carried to Balance Sheet							1,142	6	7

£1,717 1 1

sense Account

y Balance at 31st December 1946 as shown by the books of the Commission	300	0	0
„ Transfer from Income and Expenditure Account	250	0	0
	£550	0	0

ns) ” Suspense Account

y Balance at 31st December 1946 as shown by the books of the Commission	£300	0	0
--	------	---	---

ent Reserve

y Balance at 31st December 1946 as shown by the books of the Commission	8	16	8
Transfer from Income and Expenditure Account—Estimated Grant receivable from U.N.E.S.C.O.	89	0	0
	£97	16	8

APPENDIX 4 (contd.) [International Trust for Zoological Nomenclature]

		Part B. Accounts		Balance Sheet at	
1947					
£	£	£	s. d.	£	s. d.
	REVENUE RESERVES (per SEPARATE ACCOUNTS)—				
550	“Official List” Suspense Account	550	0 0		
300	“International Code (Publications)” Suspense Account	—	— —		
98	Office Equipment Reserve	97	16 8		
948				647	16 8
1,142	INCOME AND EXPENDITURE ACCOUNT BALANCE—			669	16 4
2,090				1,317	13 0
	PROVISION FOR COST OF REVISION OF INTERNATIONAL CODE—				
—	“International Code (Publications)” Suspense Account—per Separate Account			800	0 0
614	CREDITORS	1,385	19 0		
—	GRANT BY U.N.E.S.C.O. UNSPENT (estimated) ...	2,673	9 4	4,059	8 4

£2,704£6,177 1

We have obtained all the information and explanations which to the best of our knowledge and belief were from our examination of those books. We have examined the above Balance Sheet and accompanying Income and Expenditure Accounts and according to the explanations given us, the said accounts give the information required by the Trust's affairs at 31st December, 1948, and the Income and Expenditure Account gives a true and fair view of the

FINSBURY CIRCUS HOUSE,

BLOMFIELD STREET,

LONDON, E.C.2.

27th July 1949.

or the Year 1948

31st December 1948

1947

£	£			£	s.	d.	£	s.	d.
		FIXED ASSETS—							
		Office Equipment :							
		Book Value at 31st December 1947	... ..	111	17	6			
112		Less Depreciation for year	... ..	11	3	6			
							100	14	0

CURRENT ASSETS—

100	Amounts due for Publications valued at	50	0	0		
1,020	Estimated Amount receivable from U.N.E.S.C.O.	-	-	-		
1,472	Balance at Bank and Cash in Hand	6,026	7	4		
2,592					6,076	7 4
	NOTE.—Stock of Publications not valued.					

FRANCIS HEMMING } *Members of the*
A. S. PANKHURST } *Committee of Management.*

2,704

£6,177 1 4

necessary for the purpose of our audit. In our opinion proper books of account have been kept, so far as appears in the Expenditure Account, which are in agreement with the books of account. In our opinion and to the best of our knowledge and belief the Balance Sheet gives a true and fair view of the state of the affairs of the Company at the end of the year ended at that date.

(Signed) W. B. KEEN & CO.,

Chartered Accountants.

APPENDIX 4, Part B (*contd.*) [International Trust for Zoological Nomenclature]

Income and Expenditure Account for

1947

INCOME

£	£		£	s.	d.	£	s.	d.
		To Sales of Publications—						
	409	Opinions and Declarations	126	6	5			
	187	Bulletin of Zoological Nomenclature ...	48	10	10			
596						174	17	3
294		„ Donations				27	8	1
188		„ Grant by Smithsonian Institution towards Travelling Expenses				—	—	—
931		„ Estimated Grant receivable from U.N.E.S.C.O.				1,496	0	0
<u>£2,009</u>						£1,698	5	4
597		To Balance brought down being Excess of Income over Expenditure for year				27	9	9
1,120		„ Balance of International Funds at 31st December 1946				—	—	—
—		„ Balance at 31st December 1947 brought forward				1,142	6	7
<u>£1,717</u>						£1,169	16	4
						“ Official List ”		
550		To Balance carried to Balance Sheet				550	0	0
<u>£550</u>						£550	0	0
						Office Equip		
98		To Balance carried to Balance Sheet				97	16	8
<u>£98</u>						£97	16	8
						“ International Code (Publica		
300		To Balance carried to Balance Sheet				800	0	0
<u>£300</u>						£800	0	0

PARTICULARS OF DATES OF PUBLICATION OF THE SEVERAL PARTS IN WHICH THE PRESENT VOLUME WAS PUBLISHED

<i>Part No.</i>	<i>Contents of Part (pages)</i>	<i>Date of Publication</i>
1/3	[Preliminary] T.P.-xxii Half-Title for Part I of Volume (1)-62	7th July 1950
4/6	63-168	7th July 1950
7	169-194 T.P.-(IV)	9th June 1959

INSTRUCTIONS TO BINDERS

The present volume should be bound up as follows :—T.P. [published 1959]-(IV) ; [Preliminary] T.P. [published 1950]-[ii]-iii-[iv]-v-[vi]-vii-[viii]-ix-xxi-[1 blank] ; Half Title for Part 1 of volume [published 1950]-[1 blank], (1)-2-194.

Note :—The wrappers (covers) of the three units (Parts 1/3, 4/6, 7) in which this volume was published should be bound in at the end of the volume.